

DECLARATION and POWER OF ATTORNEY

Attorney's Docket No. US 018099

As a below named inventor, I hereby declare that:

My residence, post office address and citizenship are as stated below next to my name.

I believe I am the original, first and sole inventor (if only one name is listed below) or an original, first and joint inventor (if plural names are listed below) of the subject matter which is claimed and for which a patent is sought on the invention entitled **SUBSTITUTING URL FOR ATTACHMENT IN FORWARDING ELECTRONIC CONTENT** the specification of which (check one)

_____ is attached hereto.

_____ was filed on _____ as Application Serial No. _____ and was amended on _____ (if applicable).

I hereby state that I have reviewed and understand the contents of the above-identified specification, including the claims, as amended by the amendment(s) referred to above.

I acknowledge the duty to disclose information which is material to the examination of this application in accordance with Title 37, Code of Federal Regulation, §1.56(a).

I hereby claim foreign priority benefits under Title 35, United States Code, § 119 of any foreign application(s) for patent or inventor's certificate listed below and have also identified below any foreign application for patent or inventor's certificate having a filing date before that of the application on which priority is claimed:

PRIOR FOREIGN APPLICATION(S)

COUNTRY	APPLICATION NUMBER	DATE OF FILING (DAY, MONTH, YEAR)	PRIORITY CLAIMED UNDER 35 U.S.C. 119

I hereby claim the benefit under Title 35, United States Code, §120 of any United States application (s) listed below and, insofar as the subject matter of each of the claims of this application is not disclosed in the prior United States application in the manner provided by the first paragraph of Title 35 United States Code, §112, I acknowledge the duty to disclose material information as defined in Title 37, Code of Federal Regulations, §1.56(a) which occurred between the filing date of the prior application and the national or PCT international filing date of this application:

PRIOR UNITED STATES APPLICATION(S)

APPLICATION SERIAL NUMBER	FILING DATE	STATUS (PATENTED, PENDING, ABANDONED)
60/218,271	7/13/00	pending

I hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code and that such willful false statements may jeopardize the validity of the application or any patent issued thereon.

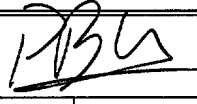
POWER OF ATTORNEY: As a named inventor, I hereby appoint the following attorney(s) and/or agent(s) to prosecute this application and transact all business in the Patent and Trademark Office connected therewith. (list name and registration number)

Michael E. Marion, Reg. No. 32,266

Jack E. Haken, Reg. No. 26,902

Michael E. Schmitt, Reg. No. 36,921

SEND CORRESPONDENCE TO: Corporate Patent Counsel; U.S. Philips Corporation; 580 White Plains Road; Tarrytown, NY 10591	DIRECT TELEPHONE CALLS TO: Peter Verdonk (408) 617 4613
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Dated: 7/10/01	INVENTOR'S SIGNATURE: 			
Full Name of Inventor	Last Name: Kaars	First Name : Peter	Middle Name: Bernhard	
Residence & Citizenship	City of Residence: Cupertino	State/Country: CA	Country of Citizenship: The Netherlands	
Post Office Address	Street: 20681 Forge Way, # 214	City: Cupertino	State: CA	Zip Code: 95014

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of
Peter Bernhard Kaars

Atty. Docket
US018099

Filed: CONCURRENTLY
Title: SUBSTITUTING URL FOR ATTACHMENT IN FORWARDING ELECTRONIC
CONTENT

Commissioner for Patents, Washington, D.C. 20231

APPOINTMENT OF ASSOCIATES

Sir:

The undersigned Attorney of Record hereby revokes all prior appointments (if any) of Associate Attorneys, Agents, or Persons with Limited Recognition in the above-captioned case and appoints as his Associate(s):

PETER L. VERDONK (Limited Recognition Under 37 CFR 10.9(b))

EDWARD BLOCKER (Reg. No. 30,245)

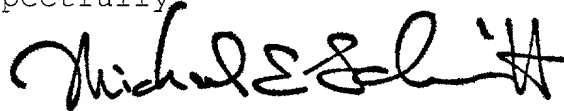
HAROLD TSIANG (Reg. No. 35,721) and

PETER ZAWILSKI (Reg. No. 43,305)

c/o Philips Electronics North America Corporation, Corporate Intellectual Property, 580 White Plains Road, Tarrytown, New York 10591-5190, with all the usual powers to prosecute the above-identified application and any division or continuation thereof, to make alterations and amendments therein, and to transact all business in the Patent and Trademark Office connected therewith.

ALL CORRESPONDENCE CONCERNING THIS APPLICATION AND THE LETTERS PATENT WHEN GRANTED SHOULD BE ADDRESSED TO THE UNDERSIGNED ATTORNEY OF RECORD.

Respectfully



Michael E. Schmitt, Reg. 36,921
Attorney of Record

Dated at Sunnyvale, CA
on July 5, 2001

Attachment: Limited Recognition Under 37 CFR 10.9(b)

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